

THE NATIONAL REGISTER.

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To the literary and professional gentlemen in the United States who are willing to afford their aid to the dissemination of useful knowledge, the following letter is respectfully addressed :

CIRCULAR.

OFFICE OF THE NATIONAL REGISTER,

Washington City, Aug. 31, 1816.

The increasing importance of the United States, and their steady and rapid advancement to a pre-eminent rank among the nations of the world, justly awakens a laudable curiosity to become acquainted with their early history, their internal improvement, and their resources. Of their wars much has been written, but a development of their early settlement, their rise, and present state of improvement in agriculture, manufactures, and in the arts of civil life, in many of these States have not been sufficiently the subject of attention. Of the western parts of this republic but little is known in the Atlantic States, and as they will doubtless, in a very few years, constitute not the least important section of the Union, and as their improvement is rapid, and their resources every day unfolding themselves, they are, in an eminent degree, an important subject of inquiry. But every section and every State merit particular attention. We are one great political family, having one common interest. It is with regret we have observed the efforts of a few journalists to set up territorial distinctions, and thus increasing local prejudices, whilst at the same time they talk loudly about union; but, to the honour of the American press, these illiberal exertions are confined but to a few, whilst many meritorious and valuable journals, under the guidance of liberal and enlightened minds, of both political parties, stand as faithful sentinels to watch the incumbents of office, and guard the liberties of the republic from usurpations or dangerous innovations. Hitherto no journal has appeared whose primary object, next to that of recording the public documents and proceedings of the general government, was to collect and embody histories of the early settlement of the different parts of our country, with sketches of their natural productions and their present state of improvement. It is believed that this subject has not been neglected because it was not considered in itself important, or because there was a deficiency of genius, observation, or intelligence, but for the want of a proper vehicle of commu-

nication to diffuse such information as might be acquired; a proper repository in which it might be preserved, and one which would call the public attention to these points. The form of the *Register* has been chosen as the most convenient for present use and future preservation; and the Editor now invites the public to aid him in the accomplishment of this national desideratum. He is desirous to collect the most material facts in relation to the early settlement and improvement of the various sections of our country, with a view to form a concise history, which may exhibit not only facts, but the state of the wealth and resources of the nation. Geographical delineations and topographical descriptions are also solicited, to afford materials for a correct historical and geographical dictionary of the whole. He therefore invites communications on the whole or either of the subjects enumerated below; which may be forwarded through the mail. Communications of this kind, being for a public benefit, the Editor conceives that post masters will have no hesitation in franking them; but in cases where they do not feel at liberty to do so, the postage will be cheerfully paid.

It is hoped that gentlemen will accompany their communications with their names, and state whether they have any objections to their being published or not.

Information is requested on the following:

1. CIVIL HISTORY.

Manners, Customs, and Amusements. State of Religion and Morals. Biography. Antiquities.

2. STATISTICS.

Embracing Agriculture, and its products. Manufactures. Commerce. Population. Banks, or circulating medium. Horses, Cattle, Sheep, &c. with thoughts on improving them.

3. GEOGRAPHY AND TOPOGRAPHY.

As some progress has already been made in the collection of materials for a full and complete geographical dictionary or general gazetteer of the United States, it is earnestly requested that as much aid may be afforded on this head, as will lead to the full accomplishment of the object in view.

4. EDUCATION.

What encouragement is there given to Schools, Colleges, and Seminaries of Learning? What has been done, or is doing, to advance Literature and diffuse Knowledge? What Literary Journals and

Newspapers are published in your town or county?

5. ARTS AND SCIENCES.

Their progress and present state.

6. NATURAL HISTORY.

Zoology, Botany, and Mineralogy. Medicinal and other remarkable Springs, their nature and properties.

7. MEDICAL.

Epidemic and other Diseases. The influence of the climate; of particular situations, employments, or aliments, and especially the effects of spirituous liquors on the human constitution. Remarkable instances of Longevity and Fecundity.

8. POLITICAL.

Military depots, Forts, and Garrisons. Punishment of Crimes, and Houses of Correction.

✎ Editors willing to aid in the attainment of our object will confer an obligation by giving the above an insertion in their respective papers.

NATIONAL UNIVERSITY.

We are happy to perceive that a society has recently been established in this city, called the "Columbian Institute," whose object is to promote the arts and sciences, but particularly those of mineralogy and botany. We conceive that an institution of this kind will be essentially beneficial to the American community, by contributing to enlarge our knowledge of the botanical and zoological productions of this country—an object peculiarly to be desired. Nature has been, in an eminent degree, beneficent and liberal to this land of freedom, and it becomes its citizens to draw forth those gifts, and render them advantageous to the world. We are as yet but imperfectly acquainted with the physical resources of the United States; and that ignorance originates from the little attention which has hitherto been devoted to the acquisition of those sciences connected with the productions of nature. We are inclined to hope, however, that this indifference will no longer exist, and that botany, mineralogy, and natural history, will become more generally understood in this country. This institution, in addition to its other peculiar advantages, will be beneficial in the event of the establishment of a national university, with which it may be connected. The establishment of a great literary institution like this, cannot but be desired by every man of liberal views: and we eagerly hope that the reiterated recommendations of the President of the United States on this subject will yet meet with due consideration by the legis-

lative branch of our government. We are sorry to see so much prejudice existing against the seat of government amongst those whose knowledge and experience should induce them to think more liberally. The reasons usually assigned against the establishment of a national university at this place are, in our opinion, futile and unsatisfactory; while the arguments which might be offered in favour of its location here are numerous and powerful. A few of these arguments we shall enumerate, our limits not permitting us to enter into a minute examination of the subject. Placed, as it would be here, immediately under the eye of government, its professors would be more vigilant, and its pupils more eager to acquire those sciences, and that excellence in literature and morals, so essential to the character of a scholar and a gentleman. The consciousness of being observed, not only by their immediate instructors, but by the rulers of their country, would necessarily beget in the students an emulation eminently conducive to their advancement in learning and virtue; while the acquisition of the abstruse and difficult science of politics would be rendered easy by the practical observations they would necessarily make in their occasional attendance to the debates of the national legislature. There are *many politicians*, but *few real statesmen* in our country. There are many who can tell what may be conducive to the interests of their particular constituents; who can discuss the measures of European policy, and deduce erroneous consequences from them in relation to their own country; whose views are confined and limited to the sphere from which they are returned, and whose notions of government are obscure and contracted: but there are few indeed, who are capable of governing in a manner that will contribute to the welfare and happiness of the whole nation; whose views are enlarged and extended; and who are perfectly versed in all the complicated machinery of the political body, and can manage them at pleasure. This is a knowledge which will rarely be required but in an institution founded as this should be, where the theory and the practice of government are constantly in view, and where, while young men are learning what constitutes the wealth, happiness, and power of a nation, they have those subjects illustrated and exemplified constantly before them. The discussions which take place in the national legislature, on subjects of general policy, are sometimes interesting, edifying, and useful; and the eloquence which is often displayed in both houses of congress, and in the supreme court of the United States, where perhaps the greatest talent of the country is embodied, must inevitably

have a tendency to form the taste of the student in forensic and parliamentary elocution. There is another consideration which must not be forgotten, and which, though inconsiderable, will undoubtedly have some weight. The location of a national university here will afford parents, relations, and friends, who may be sent to congress, or who may come on business, an opportunity to see their children, or those of their friends and relations, at least once a year, and thus be enabled to mark their progress in learning, and to stimulate them to exertion and perseverance.—But perhaps the greatest advantage resulting from a national university, which, tho' general, we must not neglect to mention, is the necessary destruction of those local, or state prejudices, which now so generally exist. These jealousies may ultimately destroy the harmony which is necessary to the preservation of the Union, by engendering a clanish disposition, inimical to that liberality of thinking, and that concord of sentiment, so essential to the existence of a republic. The youth of America will assemble here from all quarters of the United States, for the benefit of their education; they will associate with each other in harmony; will form attachments and friendships which may continue through life, and which will lead them to forget those prejudices they might have entertained. Thus the bond of union will be strengthened, and the political cord more closely bound. It is stated, as a fact, that among all the young men who received their military education at West-Point, not one duel took place during the last war, while those who had before been strangers to each other, were constantly on the field.—These are a few of the arguments which may be offered in favour of the establishment of a national university here: there are many others which our limits will not permit us to enumerate. We hope these, however, will be sufficient to induce congress to reconsider the subject, and contribute to the benefit of the nation, by authorizing its establishment. Hereafter we will endeavour to furnish a *project*, or scheme, for its organization.

PEALE'S MUSEUM.

We understand that Mr. Peale has offered his museum for sale. We should be happy if the general government would purchase it, and fix it in Washington. The advantages of such an establishment would be considerable to the nation, and would redound not a little to the reputation of the government. We hope it may be effected.

DISTURBANCES IN IRELAND.

The Lord Lieutenant of Ireland has made an official statement of the late disturbances in that unfortunate country, in which he gives a history of the nature and extent of those disturbances, and the means the British government have adopted to suppress them. He states that "many of the outrages were committed by two combinations, very widely extended among the lower orders of the Roman Catholic population, which assumed the name of Caravats and Shanavests, between which violent animosities existed. These disturbances broke out in 1811; and in 1813 he says many daring offences against the public peace were committed in several counties, but particularly in Waterford, Westmeath, Roscommon, and the Kings county, which proved that the same system of violence and disorder still existed. In 1814 it still continued: the principal object among the disturbers being to collect arms and ammunition, and to intimidate those who might be likely to inform against them. It was not found that they possessed any leaders of talents or property who could give effect to the insurrection. In consequence of the continuance of those disturbances, the Lord Lieutenant states, that he suggested the expediency of extending the powers of the government and the magistracy, and that in 1814 a bill was introduced, enabling the Lord Lieutenant, in council, to proclaim any district in a state of disturbance, and to station in it an establishment of constables proportionate to the extent of the district, who should be under the superintendence of a magistrate appointed by the Lord Lieutenant.

Those disturbances are, however, not yet suppressed; nor is it likely they will ever be crushed till a less rigorous system is adopted by England. The emigrations from Ireland to this country threaten its depopulation; and those emigrations consist of the manufacturing and labouring classes of society, who constitute the strength and wealth of a nation—

"Princes and lords may flourish or may fade,
"A breath can make them, as a breath has made;
"But a bold peasantry, their country's pride,
"When once destroyed, can never be supplied."

For the National Register.

BOOK-KEEPING, &c.

A few days ago, having business with the author, he showed me a new treatise on book-keeping, in MS. which I spent some time in examining. In his introductory part, or school book, Mr. Hands so fully and clearly explains the fun-

damental principles, in a few pertinent questions and answers, that persons of the most moderate capacity may sufficiently comprehend them in a week. In the second part is exhibited a practical view of *foreign and domestic*, individual and company accounts, comprising several sets of books in shipping, commission, and retail business, so judiciously and simply arranged, that were merchants generally to adopt the plan, I am confident they would save themselves much time and trouble in settling accounts and balancing books. Indeed, by this plan, I am convinced the result of a year's work in the most extensive business might be traced and brought into view, and *profit or loss* shown in an hour by any qualified person. Therefore, merchants generally, and more particularly youth, should not neglect to procure copies. They will find the work really valuable, and not a mere *catch penny production*. Besides, Mr. Hands showed me specimens of commercial tables which he also proposes publishing—reducing *sterling to currency*—exchange on *London, Amsterdam, Bremen, Hamburg, France, &c.*—advances on goods in *British sterling, &c.*—weights and measures—interest, &c.—forming, together, an invaluable book, and such a one as should be in the possession of every man of business.

The author communicated to me his intention to offer the whole for publication, by subscription; and that he was about to visit Philadelphia, New-York, &c. for the purpose of affording to his fellow citizens an opportunity of bestowing upon his labours that extensive patronage which I humbly conceive them eminently entitled to, and which I feel a secret conviction he will not solicit in vain.

An Old Merchant.

H. ST. G. TUCKER.

It was not until the 22d inst. that we had even heard that the remarks on this gentleman, contained in our paper of the 22d July, (see p. 352) had been noticed; when a friend stated to us that he had seen a communication in the *RICHMOND ENQUIRER*, contradicting it: nor could we obtain that paper until yesterday. It is not our wish to attack or injure the character of any man, at the expense of truth; and we should do violence to our own feelings, were we to omit to correct any error into which we may have fallen. But the very respectable authority from whom we derived our information left no room to doubt its correctness. We have not yet had an opportunity to see our author: when we do, the necessary inquiry will be made; and if any mistake should have occurred, we shall use the ear-

liest opportunity to correct it. In the mean time, if Mr. Tucker, or his friend, shall be disposed to offer any thing in elucidation of this affair, we shall very cheerfully give it publicity.

We are at a loss to know which to admire most in our neighbours, their *liberality* or talent at compliment; but we are desirous to thank them for both. Indeed, with all our vanity, we did not look for such a compliment as is paid us in their paper of the 23d inst. in a reply to a correspondent. They say, "*the remarks of W. would benefit, by bringing into notice, those whom he censures,*" &c. It is a *damage*, instead of a *benefit*, to some persons to be too much noticed.

PUBLIC DOCUMENTS.

[CIRCULAR TO COLLECTORS OF THE REVENUE.]

*Treasury Department,
Revenue Office, Aug. 24, 1816.*

SIR,—To guard against misapprehensions that may arise, in regard to the descriptions of money demandable for the internal duties and direct tax, it is considered proper to advise you that the revenue will not be collected in coin on the first of October next, unless an arrangement shall be effected with the State banks to supply the community with the necessary medium, and that due notice will be given of such an arrangement, if made.

Yours, respectfully,
SAMUEL H. SMITH,
Commissioner of the revenue.

*Treasury Department,
August 22, 1816.*

Notice is hereby given, that funds have been assigned for the payment of such *Treasury Notes*, and the interest thereon, as became due at the loan-office in the city of New-York, in the State of New-York, at the times hereinafter specified: that is to say,

1. The treasury notes which became due as aforesaid, at any time during the year 1814, to be paid on the *first day of October next*.
2. The treasury notes which became due as aforesaid, in the month of January, February, March, April, May, and June, 1815, to be paid on the *first day of November next*.

And the treasury notes, respectively, will accordingly be paid upon the application of the holders thereof, respectively, at the said loan-office in the city of New-York, on the days respectively above specified: after which days, respectively, interest will cease to be payable on the said treasury notes, respectively.

And notice is hereby further given and repeated, that funds have been assigned for the payment of such treasury notes, and the interest thereon, as have become due, or shall become due, at the loan-office in the city of Philadelphia, in the State of Pennsylvania, as follows: that is to say,

1. The treasury notes which have heretofore become due, as last aforesaid, to be paid

forthwith; interest on the said notes having ceased to be payable.

2. The treasury notes which shall hereafter become due, as last aforesaid, to be paid on the day and days when they shall, respectively, become due; after which days, respectively, interest will cease to be payable on the said treasury notes, respectively.

And the said treasury notes due and becoming due at Philadelphia, as aforesaid, will accordingly be paid, upon the application of the holders thereof, respectively, at the said loan-office, in the city of Philadelphia, at the time aforesaid.

The Commissioners of Loans in the several States are requested to make this Notice generally known by all the means in their power; and the printers authorized to publish the laws of the United States, will be pleased to insert it in their respective papers.

A. J. DALLAS,
Secretary of the Treasury.

From the New-York Gazette.

As the information contained in the following letter is important, the British consul requests Messrs. Lang and Turner to give it a place in their commercial paper.

Treasury Department, 29th July, 1816.

Sir—I have the honor to acknowledge the receipt of your letter, dated the 16th inst. stating that you have been informed by his Britannic majesty's consul at New-York, that a discrimination between British and American vessels, disadvantageous to the former, exists at that port in the charges for pilotage, and the fees demanded by the wardens, and at the health office, which appears expressly contrary to the stipulations contained in a clause of the second article of the late commercial convention.

The convention to regulate the commerce between the territories of the United States and of his Britannic majesty, and the act of congress concerning the convention, constitute the law of the United States upon the subjects to which they relate; and you are aware that instructions have been issued from this department, to the collectors of the customs to insure a faithful execution of the law in favor of British vessels arriving in the ports of the United States.

It may happen, however, that under the acts of the legislature of the state of New-York, a discrimination, for local purposes, such as you represent, may have been introduced prior to the ratification of the commercial convention, and may not have been since directly annulled or repealed by the authority which introduced it. But in a general view of our system of jurisprudence, it has fallen within your observation, that the provisions of the state laws are virtually suspended, whenever they become inconsistent with the constitution, laws and treaties of the United States, and that every state court, as well as every federal court, and magistrate, must, in every litigated case, decide accordingly. It is understood, indeed, that in relation to the very subject of the discrimination to which you allude, and since the ratification of the commercial convention, a judicial decision has been pronounced in the city of New-York, upon the principle which has just been stated.

You will perceive, therefore, sir, that if there shall, at any time, be an attempt to enforce a discrimination between British and American vessels, disadvantageous to the former, & contrary to the stipulations of the commercial convention the party aggrieved will have an adequate remedy in that case, as in every other case of an injury inflicted by abreach of our laws, upon an appeal to the judicial authority of the country. But however desirable it always must be to facilitate a faithful execution of the convention, I must add (after having submitted your communication to the president) that it does not lie within the duties or powers of this department to regulate or controul the conduct of the state authorities.

I have the honor to be, &c.

A. J. DALLAS.

To Anthony St. John Baker, Esq.

H. B. M. Consul General.

Copy of a letter from the honourable Rufus King to the Secretary of State.

Washington, March 14, 1806.

Sir,—I take the liberty to recall to your recollection the subject, which I formerly mentioned to you, of the annual publication of my name, connected with that of the Marquis La Fayette, as a public debtor.

It is well known that the money in question did not come to my use, and was never even in my possession; that it was paid, pursuant to my instruction, by the bankers of the United States, to the Marquis, in the autumn and winter after his long and close confinement in the prison of Olmutz. The money which, after his imprisonment, had been granted by Congress for his relief, and for this purpose had been placed under the direction of the American ministers at Paris and London, was much diminished in abortive plans to effect his deliverance from prison; and without the succor afforded under my direction, after the Marquis's release from imprisonment, he must have suffered from the want of the necessities of a bare subsistence. A document in the hand writing of, and signed by, the Marquis, expressive of his gratitude to the United States for the sums that had been advanced to him, under my direction, was filed by me with the accounting officers of the treasury, immediately after my return from the mission to England.

Knowing the obligation we felt, and had always expressed, towards the Marquis La Fayette; knowing also that the President Washington had written to the Emperor of Germany, expressing the deep interest we took in whatever concerned the Marquis, and interfering with his Majesty to procure his release: knowing, furthermore, that, after his release, he reached Hamburg without money, and without ability to obtain it from any other quarter, I did not hesitate in directing our bankers to advance to the Marquis, from time to time, the sums necessary for his subsistence, while waiting at Hamburg for a passage to America, such sums amounted in all to less than 5,000 dollars.

Before I authorized this advance, I informed the Department of State that but little of the money granted by Congress remained unexpended, and that, as after his release I should probably be called on, and might be obliged to advance beyond its amount, I asked for instructions on

the subject. I repeated this communication, adding, that I had authorized, and should continue to authorize small advances, until I should be ordered to stop my hand. I construed the silence of the Department of State to be equivalent to the reference of the subject to my discretion, and accordingly desisted from making further advances in the following spring, when the Marquis, instead of proceeding to the United States, returned to France.

My own accounts were settled soon after my return home, and a balance that was due was paid to me. Why, then, should I, who owe the public nothing, be placed on the list of public debtors?

I request you, Sir, to submit this matter to the President's consideration, in the expectation that you will receive his instruction to give the requisite direction to the proper officer of the Treasury Department, to close the pro forma account against my name, balancing the same by an equivalent charge against the Marquis La Fayette, the real debtor; or by any other proceeding which shall remove my name from the catalogue of public debtors, where I am persuaded the President will think it ought not to remain.

With great consideration, &c.

RUFUS KING.

Hon. James Monroe,
Secretary of State.

Copy of a letter from the Secretary of State to the Auditor of the Treasury.

Department of State, April 5, 1816.

SIR,—The President considers it proper that Mr. King should be released from the charge against him on the treasury books, of \$ 4,895 9, as money paid to the Marquis de La Fayette, during the period the former represented the United States at London; and that the Marquis La Fayette should be charged with that amount: provided the vouchers of Mr. King to establish the payment to the Marquis, be satisfactory.

I have the honour to be, &c.

JAMES MONROE.

Richard Harrison, Esq.
Auditor of the Treasury.

From the National Intelligencer.

INTERNAL REVENUE OF THE U. S.

There are some facts, connected with the Internal Revenue of the United States that do not seem to be so generally known as their importance merit that they should be. It is not, perhaps, extraordinary that these facts have not been detailed in the public prints, when we consider the numerous and interesting topics that have engaged for a considerable time past the attention of Congress, and that the documents, printed by their order, during the last session alone, fill at least a dozen volumes. There certainly never has existed a government in which the fountains of knowledge have been so thoroughly opened, or from which a more abundant stream of light has constantly flowed for the information of the people. The only fear now, perhaps, is, lest the extent and variety of this information, involved, as it necessarily often is, in the forms of office, may in some points obscure rather than enlighten the public mind by the various views presented of the same objects, or deter the conductors of our public

journals from filling their columns with details that are dry and tedious, however interesting in their results. It is these results, exhibited in condensed and general views, that it has, hence, now eminently become the duty of our public journals to exhibit.

The views which it is intended now to present, being all derived from official documents, may be entirely relied on, and will, it is hoped, be an antidote to various misapprehensions as well as misrepresentations that have appeared in the public prints. This office is now undertaken principally from one consideration.

Most of the internal revenues are in their operation substantially *direct*, that is, the individual who pays the tax bears himself the burthen, instead of its being, as in the case of imported goods, eventually borne by the consumer although in the first place incurred by the importing merchant. Direct taxes, it is well known, have been universally the most difficult to collect, owing to the expense of collecting them from so many persons, and to their payment being in all cases compulsory, not depending, as in the case of articles of consumption, on the inclination of the individual purchasing them, who, moreover in many cases is unconscious of the tax he pays. Hence it has always been expected that the imposition of such taxes would involve the strongest appeal to the good sense as well as virtue of the community, and the liveliest solicitude has been entertained for the effects of their imposition strengthened by the impression made on the public mind by their original imposition during the administration of Mr. Adams.

The experiment has recently been made with a success beyond the most sanguine expectations. These taxes, though for a time very considerable in amount have been discharged with a promptitude and cheerfulness that have evinced a general willingness and ability to pay them. This alacrity has not been confined to the friends of the administration, but has been also, to their honor, displayed almost universally by their opponents. A people thus obedient to the laws, in the point in which their operation is the most sensibly felt claim our respect, if not our admiration. For let us always remember that *they* not only pay these taxes, but that *they* also laid them, that it was their will which gave them being, and that it is their will that continues them in existence. With this fact in view, the attempt recently made, to prove that these taxes are reluctantly and tardily discharged, calls for exposure. That where the highest praise was merited, this severest reproach should be cast on the people, should excite not only indignation, but reprobation. To repel this unjust charge, to disprove it beyond a doubt, to vindicate the honor of an abused community, is the object of the subjoined statements and elucidations.

In the second year of the late war, viz. on the 24th of July 1813, Congress passed acts imposing duties on carriages, stills, sales at auction, and on refined sugar, and on the 2d of August ensuing, passed acts imposing duties on retailers, and on various instruments of writing which were required to be stamped; all these duties to take effect on the 1st of January 1814.

On the 22d of July, 1813, an act was passed directing an assessment to be made of the real estate and slaves in the United States, the operations un-

der which were not to commence until the first of February following:

On the 2d of August, 1813, an act was passed imposing a direct tax on the real estate and slaves, so assessed, of three millions of dollars.

On the 24th of July, 1813, the office of Commissioner of the Revenue, on which the superintendence of the collection of the revenue was devolved, was established.

Before the system could be carried into effect it became necessary to organize one hundred and ninety-nine distinct districts in the United States, by appointing in each a collector and principal assessor and giving them their necessary instructions, and by the appointment by these officers of the requisite number of assistants.

This organization was seasonably effected, and the collection of the Internal Duties went fully into effect on the appointed day.

How far this system has succeeded the following results will show:

I. View of the collection of the Direct Tax and Internal Duties for the year 1814.

The Secretary of the Treasury had computed that, of these duties, there would accrue in the first year the amount of two millions. Instead of this amount there actually accrued above three millions two hundred thousand dollars.

This aggregate sum was drawn from the following duties:

| | |
|------------------------|-------------|
| From Stills | \$1,681,087 |
| Carriages | 223,178 |
| Retailers | 787,065 |
| Sales at Auction | 144,629 |
| Refined Sugar | 11,670 |
| Stamps | 410,516 |
| Interest and penalties | 3,845 |

3,273,990

Refunded or remitted 11,793

3,262,197

Of this amount there was received by the Collectors during the year 1814, 2,083,218 dollars, the balance consisting principally of bonded duties not payable within the year.

Of the sum received by the Collectors in the year 1814—

There was paid to the Treasurer, \$1,762,003
And the expenses of collection were 148,991

Total paid into the Treasury, \$1,910,994

Leaving in the hands of the Collectors, \$172,224

The expenses of collection consisted of the following items:

| | |
|--|---------|
| Contingent expenses, such as books, stationery, notices, &c. | \$17,47 |
| Measuring Stills, an expense almost exclusively incident to the commencement of the system | 13,594 |
| Commission and extra allowance by the President | 118,250 |

The whole expenses of collection \$148,991

Being 7 per centum on the amount paid into the Treasury, and about 7 per centum on the amount received.

The assessment of real estate and slaves gene-

rally commenced in the month of February, and was, in most districts, accomplished within a period of 6 months. It is doubted whether the fiscal annals of any nation exhibit the performance of such a complicated operation within a shorter period, and is more memorable from the fact that the only general assessment, ever before made in the United States, which was directed in the administration of Mr. Adams, occupied several years.

The collection of the tax of three millions was immediately consequent to the assessment. Of the whole amount, the states of New Jersey, Pennsylvania, Virginia, South Carolina, Georgia, Ohio and Kentucky, assumed their respective quotas, and punctually, with the deduction of 15 per cent. allowed by law, paid them. The aggregate of these quotas, amounted to 1,363,290 dollars, leaving to be collected from individuals the sum of 1,635,760 dollars.

Of this last amount there was received in the year 1814 the sum of 1,258,549 dollars, of which there was paid to the treasurer \$1,090,848

And the expenses of collection were 75,996

Total paid into the treasury 1,166,844

The whole expenses of collection being 6 and a half per cent. on the amount paid into the treasury, and 6 per cent. on the amount received.

Combining the direct tax and duties, the whole amount paid into the treasury during the year 1814, independently of the quotas of the assuming states, was 3,077,838 dollars, and the expenses of collection 224,987 dollars, being about 7 and a quarter per cent.

On the 28th Nov. 1815, it appears that there remained to be collected 56,761 dollars, near one half which was due by Louisiana, in which the assessment was much protracted, from the difficulty of obtaining officers for the compensations allowed by law:—the balance consisted principally of taxes on non-resident property, for the payment of which a further time is allowed, than for taxes on the property of individuals, and on property purchased on behalf of the United States. The whole of this balance has been since reduced to an amount within 20,000 dollars, which will be discharged within the periods fixed by the law.

View of the collection of the direct tax, and internal duties of 1815.

In December, 1814, the duty on carriages was modified. A duty of 20 cents a gallon was laid on spirits distilled within the United States, to take effect on the 1st of February ensuing, in addition to the duty on stills, the duty on retailers augmented 50 per cent. and that on sales at auction, one hundred per cent. both augmentations to take effect on the 1st of February ensuing.

On the 18th of January, 1815, a duty was imposed on household furniture, and gold and silver watches, and on various articles manufactured in the United States, the latter to take effect on the 18th April ensuing.

In the same month a direct tax of six millions of dollars was laid on the United States, exclusive of the District of Columbia, on which, in the ensuing month, a direct tax of 19,998 dollars was laid.

Under this act a new assessment was made throughout the United States, on principles, in some respects, different from those by which the preceding assessment had been regulated, and

particularly in regard to an entirely new feature, according to which the valuations of the principal assessors of each state were required to be submitted to the whole of the principal assessors of the state, who definitively fixed them and decided the rate of taxation. In consequence of the increased labor of this operation, a much greater time was consumed in effecting it, than was taken up in the preceding assessment, and very different terms in different states, and even in different districts of the same states.—We find accordingly, that in some districts the assessment was not completed so early by 7 or 8 months as in others. Owing to this circumstance the collection of the tax was commenced at very different times in the different districts. Forming an average of those times, it may generally be taken, as commencing on the 15th Feb. 1816.

| | |
|---|-----------------|
| In this year (1815) the aggregate internal duties that accrued, amounted to about | \$6,300,000 |
| Add the amount which accrued, but was not received during the year 1814 | 1,178,000 |
| | <hr/> 7,478,000 |

| | |
|---|-----------|
| Of this amount there was received by the collector during the year 1815 | 4,980,000 |
|---|-----------|

| | |
|--|-----------|
| Leaving a balance uncollected consisting principally of duties not payable within the year, of | 2,498,000 |
|--|-----------|

| | |
|---|-----------|
| Of the sums received by the collectors, there was paid to the treasurer | 4,150,000 |
| And the expenses of collection were | 278,582 |

| | |
|------------------------------|-----------|
| Total paid into the treasury | 4,428,582 |
|------------------------------|-----------|

The whole expenses of collection being $6\frac{1}{2}$ per cent. on the amount paid into the treasury.

| | |
|--|---------|
| Of the direct tax of 1814 at the end of that year there remained unpaid in to the treasury, the sum of | 469,896 |
|--|---------|

| | |
|---|-----------|
| Of the direct tax of 1815, amounting to | 6,019,998 |
| there was paid by the states of New-York, S. Carolina, Georgia and Ohio, which assumed their respective quotas, including the deduction allowed, the sum of | 1,634,268 |

| | |
|--|-----------|
| Leaving to be collected from individuals | 4,385,730 |
|--|-----------|

4,855,626

As already observed, the collection of this tax did not commence in any of the districts till late in the year 1815, and in many of them, did not commence until the months of January, February and March of 1816.

| | |
|---|---------|
| Of the balance of the tax of 1814 remaining unpaid into the treasury, there was paid to the treasurer during 1815 | 367,335 |
|---|---------|

| | |
|--|---------|
| And of the tax of 1815 there was likewise paid to the treasurer in that year | 388,662 |
|--|---------|

| | |
|-------------------------------------|--------|
| And the expenses of collection were | 48,042 |
|-------------------------------------|--------|

| | |
|------------------------------|---------|
| Total paid into the treasury | 804,039 |
|------------------------------|---------|

| | |
|---|-----------|
| Leaving to be accounted for at the end of the year 1815 | 4,051,587 |
|---|-----------|

The whole expenses of collection being less than 6 per cent. on the amount paid into the treasury.

Combining the direct tax and duties the whole amount paid into the treasury during the year 1815, independently of the quotas of the assuming states, was 5,232,621 dollars of which the expenses of collection were 326,624 dollars, being less than 6 and a quarter per cent.

At the late session of Congress an essential modification was effected of the existing internal duties, and the direct tax was reduced from six to three millions of dollars.

Of the effect of this modification, the following estimate may be made:

| | |
|-----------------------------------|-----------------|
| Reduction of direct tax, | 3,010,000 |
| of duty on retailers, | 300,000 |
| Abolition of duty on spirits, | 2,500,000 |
| on various manufactures, | 1,500,000 |
| on household furniture & watches, | 220,000 |
| | <hr/> 7,531,000 |

| | |
|--|---------|
| Add, for the augmented duty on stills, | 600,000 |
|--|---------|

| | |
|---|-----------|
| Amounting in the whole, to a reduction of | 6,931,000 |
|---|-----------|

The remaining taxes may be estimated as follows:

| | |
|--------------------|-----------------|
| Direct Tax, | 3,000,000 |
| Duty on Carriages, | 200,000 |
| Retailers | 700,000 |
| Stills | 1,500,000 |
| Auctions | 400,000 |
| Refined Sugar | 150,000 |
| Stamps | 400,000 |
| | <hr/> 6,360,000 |

III.—View of the collection of the direct tax and internal duties since the 31st of December, 1815.

The accounts, as yet rendered by the collectors, do not furnish the requisite materials for a statement of the amount of the accruing internal duties during the present year.

There appears, however, to have been received by the collectors, from this source, 3,800,000 dollars, which exceeds by 1,300,000 dollars, the balance outstanding on the 31st of December, 1816.

If this balance be deducted from 3,300,000 dollars, which may be estimated as the probable amount of accruing duties during this year to the present time, there will remain 2,000,000 dollars, for the whole amount that has accrued and has not been paid, which principally consists of bonded duties not yet payable.

Of the direct tax, there appears to have been received by the collectors during the present year, the sum of 3,070,000 dollars, which, taken from the amount outstanding the 31st December, 1815, leaves the sum of 981,587 dollars, to be yet collected, which is in a state of rapid collection.

The expenses of collection will be this year rather less than those incurred in the year 1815,

and certainly will not exceed six per centum on the amount paid into the Treasury.

From these statements the following general results may be drawn:

That the whole sum that has accrued for internal duties, from the 1st of January, 1814, to the preset time, amounts to about \$12,862,197

That the whole of the direct tax of 1814 and 1815 amounts to 9,019,998

Total amount of internal revenue, exclusive of proceeds of sales of land and duties on postage, 21,882,195

That of this amount there has been received 18,900,608

That there remains due of the direct tax, 981,587

That there remains to be paid of the duties, by far the greater part of which is not yet due, about 2,000,000

That of the direct tax and duties received from individuals, there has been paid into the Treasury, viz.

| | |
|------------|-----------|
| In 1814 | 3,077,838 |
| 1815 | 5,232,621 |
| 1816 about | 7,000,000 |

Total 15,310,459

That the expenses of collection have been,

| | |
|---------|---------|
| In 1814 | 224,987 |
| 1815 | 326,624 |
| 1816 | 375,000 |

Total 926,611

The entire expenses of collection being, on an average, six per centum.

That these revenues have been promptly paid by the people.

That have they been faithfully collected and accounted for.

That they have been economically collected, the expenses of collection not exceeding six per centum, a commission which is not greater than that paid in Great Britain, where the population is so compact, and the amount of taxes so great, and where, moreover, the government enjoys the benefits of a long experience.

These facts will serve as an antidote to a flagrant misrepresentation, which seems to have run through the papers, that the duty on household furniture and watches amounted only to 70,000 dollars, which was entirely absorbed in the expenses of collection; the fact being, that the expenses of collection, in this instance, are precisely the same with those incurred in collecting the other duties, and will little, if at all, exceed six per centum. It may be added, that the duty on furniture and watches will probably amount to 220,000 dollars.

GEOGRAPHICAL.

From the Georgia Journal of the 14th inst.

Messrs. Grantlands,

I send you a Geographical sketch of the country lying on Alabama and its waters, sent to me by the Hon. Judge Toulmin, of the Mississippi

Territory: from his long residence in that country and well known talents, I presume it is the most correct account we have of that section of our country, and may be particularly useful to the citizens of the United States, intending to settle there.

Yours,

T. BIRD.

A Geographical Sketch of the country bordering on the Alabama, and included in the treaty made between gen. Jackson and the Creek Indians.—By Judge Toulmin.

ALABAMA.—A river in North America, so called from a tribe of Indians who formerly resided adjacent to it. It takes its rise in the Cherokee nation, near the boundary line between the states of Georgia and Tennessee, and not far from the 35th degree of north latitude, and proceeding in a south-westwardly direction, unites with the Tombigbee, nine miles above the 31st degree of north latitude, and forms with it, the river Mobile. The junction of the two rivers is about 45 miles from the head of Mobile bay, and the river is navigable thus far, and indeed several miles further, for any vessel which can come up the bay. In the upper part of the bay you cannot count upon more than 11 feet of water at ordinary tides; but when you get into the river, you have generally four or five fathoms to the forks.

From the junction to Fort Claiborne, the distance is about 60 miles, and the river is navigable thus far, at the lowest time, for any vessel which will not draw more than six feet of water. The distance from thence to the mouth of the Cahawba, on the western side of the Alabama, is estimated at 150 miles, and the river affords, this place, four or five feet depth of water. From the mouth of the Cahawba, to the forks of the Coose and Tallapoosa, it is said to be 160 miles, though some do not estimate the distance so great, and the navigation is still good except at two ripples, in which, however, there is plenty of water, and they pass over them with poles. In this part of the river, it is 3 feet deep in the shallowest places.

The river here loses its name. The eastern branch being called the Tallapoosa, which, except near the mouth, runs through the territory still belonging to the Creeks—whilst the western branch of the Alabama is called the Coose. The Tallapoosa is boatable to the great falls, 30 or 40 miles above the fork. About eight miles by water (though not three in a straight line) above the junction of the Coose and Tallapoosa, the two rivers approach very near to each other—and it is in this point of land that Fort Jackson stands.

From thence to the falls of Coose the distance is seven or eight miles; and here the navigation of the Coose may, in the present state of things, be considered as terminating. There is a continuation of rocky shoals to Fort Williams, a distance of 50 miles; a circumstance the more to be regretted, as the navigation is not materially obstructed above, and can be pursued up the Coose to one of its head streams called Connesaugah, which is about 46 feet wide, and from the boatable part of which to the boatable part of the Amoy it is but 8 or 10 miles over a firm level country.—The Amoy is about 60 feet wide, and is a branch of the Hiwassee, which discharges itself into the Tennessee, about 80 miles below Knoxville.

The distance from Fort Williams to Fort Strother, at the Ten Islands, where the Cherokee line strikes the Coose river, is nearly 60 miles by land, but considerably more by water. From thence to the portage, or highest point of navigation on the Connesaugh, it is probably 120 or 130 miles by land.

As to the great falls between Fort Williams and Fort Jackson; it is the opinion of some that they might be rendered navigable, with no very great difficulty. There is water enough; but the rocky shoals are very numerous. Boats, indeed, loaded with provisions for the troops, did descend the river and pass them during the late Creek war; but the hazard was very considerable, and some of them were destroyed.

As to the time it takes to navigate the Alabama, it may be stated, that to go from Mobile to Fort Jackson, a distance of about 420 miles, it will take from a month to six weeks, according to the state of the river. A barge with five lands, and carrying 125 barrels, has gone from Mobile to Fort Jackson in 30 days; but it was reckoned a remarkable good trip. The business, however, is new, and experience will probably lead to expedition.

The Coose, under the name of Connesaugh, Estenaury, Hightaur, &c. runs probably about 150 miles (estimating the distance by land) through the Cherokee territory, in the north-western corner of the state of Georgia. It then proceeds through the middle of what till lately was the Creek country in the Mississippi Territory of the United States; and did not enter the country occupied by white people, till within about 20 miles of its junction with the Tombigbee. But by the treaty which terminated the war with the Creek Indians in August, 1814, the Coose river was made the boundary line between the lands of the Creeks and the lands of the United States from the Ten Islands on the Coose river, to Wetumke,* or the great falls near Fort Jackson.

From Wetumke, the line runs across eastwardly about 18 miles, then southwardly across the Tallapoosa to the mouth of Ofuskee and up the Ofuskee ten miles, and thence South 49, 16, East 67 miles to the mouth of the Sumuchichoba, on the Chattahoochee, 46 miles above the 31st degree of north latitude, or the boundary line between the Mississippi territory and West Florida, and from the mouth of Sumuchichoba, due east through the state of Georgia, to the Altamaha, two miles east of Goose creek. The whole of the Creek country, west and south of the Alabama, and the line above mentioned, was ceded to the United States, by the treaty with Gen. Jackson. That part of the cession which falls within the Mississippi Territory, amounts probably to about seventeen thousand square miles, or about as much as the four states of Rhode Island and Connecticut, New Jersey and Delaware. The land however is not generally valuable: a large proportion of it is poor pine land. That which borders on Florida is very indifferent.

There is enough good land however in the ceded territory to support a very respectable population; and there are already (June 1816) from six to seven thousand souls settled in the county of Monroe, which includes the whole of the territory relinquished by the Creek Indians, excepting that which lies within the limits of Georgia.

* Wetumke, that is, the troubled water.

There are valuable low grounds, or swamp lands, as they are called, on the Alabama, from its junction with the Tombigbee, covered near the river with gigantic canes; but falling off afterwards into lower lands, less susceptible of cultivation called cypress swamp. High cane brake land in this lower country could no doubt be profitably cultivated for the sugar cane; but it is scarcely settled at all even up to the old Indian line, near Ten-saw, 20 miles above the fork of Tombigby and Alabama; for there are but few private claims on the river, and the public lands have never yet been offered for sale. When you get beyond the old line, the country is well settled near the river, and the settlement continues 20 miles above Fort Claiborne; but the best bodies of land do not come in till you get 35 or 40 miles above that place. The land is then good across from the Tombigby to the Alabama, but somewhat broken.

About 60 miles above Fort Claiborne, vast bodies of stone coal present themselves to the observation of the traveller, and fine blue grindstone grit of the best quality is also found in great abundance. Coal is likewise found on the Cahawba, Tombigbee and Black warrior.

A great many families are now settled on the Cahawba, (a western branch of the Alabama) and the lands on that river, are equal in point of quality, to those of any part of the country ceded by the Creek Indians to Gen. Jackson. In the year 1810, general Gaines, then captain of the 2d regiment of infantry, explored the country between the waters of the Tombigby and those of the Alabama and Cahawba, for the purpose of marking a way for a road on the dividing ridge from St. Stephens to the Tennessee river, & across the same to Knoxville. After proceeding 125 miles from St. Stephens, he was surrounded by a large body of Creek Indians and compelled to abandon the enterprise. He found the country, however, capable of affording a very good road. It is now stated that from the place where he was stopped, the distance is about 70 miles to Turkey town in the Cherokee country, north of the Alabama, (not the Turkey town mentioned in the maps) through a beautiful level valley of rich upland, and that from Turkey town to Kingston on the Tennessee, it is about 150 miles more.

This route therefore is probably the nearest and most eligible that can be found from Orleans to Washington city, and will hereafter have the advantage of being through a country more generally settled than any which can possibly be found. Of the 125 miles explored by gen. Gaines, the first 60 miles from St. Stephens, principally on the high ground between the Tombigby and Alabama, it is tolerable good pine, oak and hickory land, being that description of land which is considered as favorable to the production of cotton. There are then about 40 miles of the richest sort of upland, covered with poplar, linn, black walnut and oak, together with lofty cane brakes. It lies generally near the heads of the waters of the Tombigby and Cahawba, but is badly watered. The remainder of the 125 miles consists of hilly and in some places stony lands, intersected by rich vales.

East of the Alabama, it is generally a pine country, except on the water courses. Not but that there are at the same time considerable bodies of rich limestone prairies and other fertile

and well timbered up land, the vicinity of which to navigable waters, must in a few years render it extremely valuable.

It has already been mentioned, that is generally a country of poor pine woods between the new Indian line (which runs from the Tallapoosa to the Chattahoochee) and the Spanish line of demarcation. It ought, however, to be remarked, that there is good land bordering on the Conecuh, and its different branches, which uniting with the Escambia, falls into the bay of Pensacola, and also on the river called Yellow water, and on Chautauhatche or Pea river, which empties itself into St. Rose's bay. These water courses afford not only good low grounds but moderate bodies of pretty good up land, particularly near the Indian line; and it is to be observed, that although the maps represent them otherwise, they all extend and branch out, far up into the country.

The Alabama country forms a part of the district of Washington in the Mississippi Territory, which now comprehends, it is believed, about 33 thousand square miles (excluding Indian lands) and is divided into eight counties, one of which, however, contains as much land as four of the northern states. One Judge only exercises the judicial functions in the whole of this immense country, besides performing the duties of a federal judge in all cases in which the United States are concerned. The only port of entry is the town of Mobile, but the greatest share of mercantile business appears at present to be concentrated at the infant town of St. Stephens, about 80 miles above Mobile.

The Governor, Secretary and public officers, generally reside near the Mississippi, about 300 miles west of the Alabama; and the Legislative body also holds its annual sessions near the western limits of the territory.

PHILOSOPHICAL.

From The Patriot, printed at Glasgow, Ken.

Strictures on the Newtonian doctrine of Comets.

A few years ago a comet appeared in our hemisphere: I recollect to have heard a variety of opinions expressed on the occasion: many considered it as ominous of some important event which would take place, either in the natural or political world. Very often a heated imagination, or a disordered understanding, combined with ignorance and superstition, will depict the most frightful forms, and infer the most awful events, from appearances which are perfectly consonant with the order of things in the material universe. The appearance of a comet is not a recent phenomenon. Philosophers of past ages have recorded their visibility. Sir Isaac Newton has given us a detailed account of one which appeared in his day, (in 1680) and his opinions have obtained (with a few exceptions) very general credibility: how far they are comfortable with truth, or the laws which govern matter, future investigations, aided by the light of improved science, will demonstrate. The altitude of comets from the earth, their extreme point of distance from the sun, their perihelium, their velocity, and how long they are in performing a revolution around the sun, are questions of difficult developement. The great Newton has told us, that the one in 1680 would be 750 years in completing a revo-

lution around the sun; of course it will not appear until the year 2255, and must have been a different body from the one which last appeared. Four hundred and thirty-nine years remain to be elapsed before the truth of this calculation can be tested. At that period, in all probability, man will have arrived to a state of scientific perfectibility, and mind completely preside over matter. Sir Isaac Newton supposes the luminous appearance of comets is owing to their immense heat, and their long tails produced by the velocity with which they fly. I have adopted an opinion immediately in conflict with this hypothesis. I think it a doctrine more defensible and much nearer the truth, to say, that comets are cold bodies. In the first place, they are planets which belong to our system; and I am far from believing that they travel in other systems, or that they are warmed by other suns. That they are cold bodies may be argued from the point which they approach our hemisphere, at the north pole, or nearly so, and, previous to their appearance, may have been travelling for many centuries through intensely cold parts of space. They revolve around the sun in very long elliptical orbits, extending far beyond the sphere of the Georgian planet; this planet revolves round the sun in 83 years and about four months, and is distant from the sun *one thousand eight hundred and thirteen millions* of English miles. I infer from its being at such an immense distance from the sun, that it must be a region intensely cold, and that in consequence of the feebleness of the rays of light which reach that planet, it is provided with six satellites, for the purpose, no doubt, of multiplying the principle of light. How far the elliptical orbits of comets extend beyond the Georgium Sidus, imagination is at a loss to conceive, perhaps twenty times farther (or more) than this planet is from the sun. From this astonishing and almost inconceivable distance which they recede from the sun, the great source of light and heat, I necessarily infer that they are cold bodies. A body of matter travelling so long, through such intensely cold parts of space, very naturally incline us to believe, that cold would be its temperature. It is by no means problematical to say, place two bodies in contact of different degrees of temperature, and they will at length assume a degree of temperature which shall be common to both. Again, we should be very naturally inclined to suppose, that if the brilliancy of comets resulted from the quantum of caloric contained in them, that there would be a great increase of splendour, when they come into the neighbourhood of the sun, from an increase of the caloric principle, and of course would be more brilliant when leaving our hemisphere, than in their first approach: but the reverse of this is precisely true.

The last comet was most luminous when it first appeared, and in its recession from the sun became less splendid, and finally left us scarcely perceptible; which I think goes to prove that its splendour does not depend upon any assignable, or supposed degree of heat, and if, by the torch of improved science, this, in future, shall be established, the Newtonian doctrine of caloric must vanish in empty hypothesis. To predicate that heat must exist in comets from their luminosity, would lead us, upon a parity of reason, to infer the brightness of the moon, stars, and planets from the same cause. We are informed by Sir

Isaac, that the comet in his day was (if my recollection is correct) 200,000 times hotter than red hot iron. I must confess my mind is unable to grasp how, or by what means, he ascertained such an immense degree of heat: perhaps it was with this great man merely hypothetical. This assignable degree of heat must be explained in conformity with their first appearance, with their variety of shades during their continuance, and finally with their great loss of splendour when leaving our hemisphere. The great Newton accounts for the luminous tail of comets from the velocity with which they fly. The evidence adduced to establish this position, appears to me not sufficiently satisfactory to an inquiring mind. The comet in 1680 seems not to have travelled with so much velocity as has been generally supposed; it was four months and a few days passing through our hemisphere, from the 3d of November until the 9th of March: (and from its near approach to our earth the inhabitants were greatly alarmed) from its remaining visible so long, we may fairly conclude that the rapidity with which it flies is not much greater than some other of the celestial bodies. Our earth is 12 months in performing a revolution round the sun, the comet 4 months in passing through our hemisphere, therefore the difference of velocity is only as one to three.

We are surrounded with matter, and its modes and properties are all we know about it: we know some bodies are opaque, some semi-transparent, and others transparent, &c. A great variety of modes, as well as properties, exist in matter in our planet; and I think it quite probable that other worlds, or other planets, may be composed of matter so different in their properties and modes of existence, that if we were informed of them, we should want more senses than we have to understand them. Comets may be composed of matter possessing properties and modes of existence, of which our little minds have no conception. I am inclined to believe that comets are transparent bodies, and the luminous tail which proceeds from them originates from a rational and natural cause, produced by the rays of light from the sun, &c. The tails of comets are always discovered on the opposite side from the sun. At night place a candle on the table, take a clean tumbler, filled with clear water, place it on the table also, 18 or 20 inches more or less from the candle; let the candle be the sun, the tumbler the comet, then look on the opposite side of the tumbler from the candle, and you have the tail of the comet. The length of their converging rays of light behind the tumbler will be shorter or longer, in proportion to the squares of distance you move it to or from the candle.

PHILOCHIMICUS.

ON GEOLOGICAL SYSTEMS.

From the North American Journal.

If the following pages will do for your Journal, I offer them for insertion. They are the amount of a conversation reduced to writing, and, of course, necessarily superficial and imperfect. A lady, whose reading was more among the lighter books of literature than the ponderous ones of science, having met with some allusions to the *Vulcanian* and *Neptunian* theories of the earth,

and mention of *Vulcanists* and *Neptunists*, requested of me an explanation of these systems. Without pretensions to any profound knowledge of geology, I should have hesitated at the task, if a very learned dissertation had been necessary; but trusting that my fair inquirer had too little acquaintance with science to expose my errors, if she would, and too much good nature to do it, if she could, I attempted a brief exposition of the subject.

Among the heathen divinities, there were two of great eminence, whose names have been borrowed by geologists, as very convenient to designate their different theories. Neptune was the God of the sea, the brother of Jupiter, and drove about the capricious element he ruled, in a large shell, drawn by sea horses, of a breed which are now extinct, except in the designs of artists. He carried in his hand a fork with three prongs, called a trident. As the god himself has not been seen for some centuries, a very famous nation, who have driven very furiously over the ocean, without the aid of horses, had long claimed to be in possession of his trident, which has been called "the sceptre of the globe." The world has generally acceded to this pretension, though having driven with too much violence, and too little caution, against some who were travelling the same rout, it is supposed, that a younger nation obtained one of the prongs in a short scuffle which ensued at last, in consequence of frequent altercation.

Vulcan was more renowned for his skill than his good fortune. He formed a very brilliant, but unfortunate matrimonial connexion. His principal employment was forging thunderbolts for Jupiter, who, like other tyrants, was often in a passion. Our fellow townsman, Dr. Franklin, has protected us by one of his discoveries, from the skill of Vulcan, and the force of Jupiter; and as he also contributed to establish the liberty of our country, both these exploits have been happily commemorated in a well known line in Latin, which I need not repeat.

Vulcan's workshops were situated near mount Etna, and he employed a number of gigantic journeyman, with only one eye, in the centre of their forehead, called Cyclops. A very particular account of these people, and the adventures of Ulysses among them, you will find in the 9th book of that most amusing poem, *Odyssey*. It is impossible not to remark here, how much the poets can make out of the simplest materials. This story of Vulcan, his labours, and labourers, are all derived from one of the earliest iron founders, whose workmen, to protect their eyes from the intense heat of the metal, wore a leather mask, which had one large hole in the centre. Homer transformed these poor blacksmiths into monsters, and made them immortal.

Now geologists are divided into two parties: the first say that this globe was formed by the agency of fire, and they are called *Vulcanists*, from the god of fire. The others maintain that water was the agent, and are called *Neptunists*, from the god of that element. Perhaps you may obtain some idea of their different theories, by applying them alternately to the formation of that cumbrous, magnificent wedding cake, which stands on the table near us, with all its ornaments of gilded box, motto shells, sugared almonds, &c. &c. In reasoning on its formation, of which I

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really know little more than of that of the earth, which groans under its weight, I will apply, alternately, the Neptunian and Vulcanian theories, to account for its construction. The lady here inquired, whether these theories did not interfere with the Mosaic account of the creation—I explained to her, that there was nothing irreverent in these investigations; that in the various departments of the Old Testament, the most pious and learned theologians were undecided what was exactly historical, or metaphorical, or inspired; that many parts of it were mysterious, and the whole an object of faith and veneration; that men of science, who should be the last to interfere with any thing religious, conducted their inquiries without any reference to that sacred relation: they reasoned precisely as if no such account existed.

To commence with the Vulcanian theory—a geologist of this school would say, that water was not an adequate agent to produce the effects we witness; that there must be a great central fire to have formed this composition; that the surface exhibits the most evident marks of fusion; and in penetrating beneath it, there is a black carbonaceous crust, which is evidently the product of fire; that if it had been the product of water, instead of the irregular lava which now covers its surface, vegetation would have appeared the moment the surface was exposed, and before it could be wholly desiccated. Whereas, the slow decomposition of a volcanic surface is here shown by the scanty vegetation that appears; besides, the specimens of gold, in a pure state, must have been the product of fire. It is quite clear, that if it had not been through the agency of the principle of caloric, which prevades and animates all creation, this production would never have existed.

The Neptunist would say, that there were too many appearances to leave any doubt about the agency of water; the amygdaloids, mandelsteins, or almond stones, by their rounded and washed appearance, had evidently been rolled in the water, and the incrustation that surrounded them was the mere induration of the deposit, in which they had been left, after the water had receded; that a further convincing proof might be found in those fossil shells, which would have been calcined by the fire. These shells resemble no species exactly,* that are now found, and were evidently the tenants of those ancient waters, which once covered the globe, and have since been exhaled or contained within the bounds of the different oceans. Besides, if water had not held the whole globe in solution, how could they thus be found on its highest surfaces, and imbedded so deeply in the interior, forming whole masses of zoolite strata. My interesting inquirer here became impatient, which the reader may wonder had not been the case sooner, and said, that as this bridal cake was notoriously made with the help of both fire and water, why may not geologists agree to admit the intervention of both, and thus put an end to the dispute—My dear friend, this would be fatal! science is like love, if there are too many disputes, it expires in a war of words; but if it never excites any discussion, it will be extinguished in apathy. WERNER.

* For the satisfaction of the learned reader, I suggest that this shell comes the nearest to the species *Uva, genus turbo, cochlea alba ventriosa, bidens, Strys eminentibus, exasperata*.

AGRICULTURAL.

From the Raleigh Register.

The general decay of Peach-Trees, occasioned by a Fly.

Some years past I was about to procure some young Peach-Trees to plant out, but was advised that they had become so short lived that it would be labor to no profit, and on hearing the same account from many experienced farmers I declined planting any. However, in the year 1809, an apprentice boy planted a few in the fence corners; they appeared to grow tolerably well the following summer, but nearly all died the year after, except some sprouts that came up about the roots, and the weeds grew very thick about them (which I now suppose to be the only thing that saved them alive, by guarding off the fly) and on repairing the fence early in the fall, the next year the sprouts were very thrifty, I moved the fence away and had all the rubbish cleared off, trimmed and dug about them, but in the beginning of winter there was a large quantity of gum issued out of them just at the edge of the ground, and on scraping it away, there was a small hole in the bark which led to a cavity between the bark and wood, filled with a jelly composed of worm-dust mixed with the gum, & a small white worm lodged in it; the dirt was immediately taken from about the roots of the trees, and all the worms that could conveniently be found were carefully extracted, and towards the spring of the year the dirt was again drawn back in a little hillock round some of them and others left bare. Ashes, stale tan-ooze, and a number of things were thrown about the trees, all which had but a partial effect, for the gum was so constantly issuing out as to keep any application from penetrating to the worm, whilst the voracious little animal, feasting on the vitals of the tree, lay safe from annoyance, with the power of ascending between the bark and wood, (by gnawing its course) as the earth is raised or scraped away about the tree, so as to retain a situation proper for its own health. Thus, the tree, like many other unfortunate productions, seems compelled by its own nature, not only to cherish, feed and protect, but to harbor, foster and defend the corroding and merciless destroyer of its own existence. In this manner they continue till about the latter end of July, when they begin to be found rolling themselves in the wax on the outside of the bark, in an erect posture, with their heads just below the surface; the incrustation is about the size of a silk worm's outer coat, with the lower end adhering to the tree at the hole from whence the worm issued; in this, they go through the principal transmutation and become a chrysalis, or yellow insect, with a considerable appearance of wings; they then turn of a dark color, and as the coat or crust dries, it gradually shrinks into a smaller compass, and the aurelia crawls out at the upper end, and then extricates itself from a thin pellicle or skin which it sometimes leaves adhering to the former or outer coat, and comes forth a winged animal of the butterfly kind, but the wings more slender, with a body about an inch and a half long, and horns or feelers, which it holds up in such a manner as to make it wear a fierce appearance; it has also a tube for gathering its nourishment, and is apt to light on buck-wheat; it is all of a bright shining black or

ebony color, except a bright yellow streak round the middle of its body; it is a fly that I have often observed in my childhood and regarded as a most dangerous wasp, but it is quite inoffensive, as I have had several in my fingers at different times. But one however, out of many that I had taken from the trees came to perfection, though I handled them with the utmost caution, placing them in dirt taken from about the trees, &c.; but finding they would not survive a removal, I let one remain at the tree, viewing it daily for nearly two weeks, but getting impatient I took it up, and finding it nearly in perfection, rolled it in a cotton rag and placed it under a glass tumbler, and in a few days it came out; this served as a specimen, and I have caught several since flying in the heat of the day among the peach trees, lighting on them near the root or little broken places in the bark for the purpose of depositing their eggs, which they perform with a sheath that appears white and very sharp at the point—and what I have taken to be their eyes are of an oval form, very small, and of a Yellowish color.

RICHARD MENDENHALL.

Jamestown, N. C. July 24, 1816.

P. S. Since making the above observations, I have found a description of this Fly in the Memoirs of the Philadelphia Agricultural Society; but as that Book is not in so general use as could be wished, I have been advised to offer the above for publication, under a hope that some effectual remedy may be discovered.

CULTURE OF WOAD.

From the Brunswick Times.

Having seen in your paper an extract from the Aurora, giving an account of the uses and cultivation of the Woad Plant (or *Isatis Tinctoria*) as a substitute for Indigo, and believing that whatever may be found a useful substitute for any foreign article imported into this country, employed in our domestic or family manufactures, tends not only to render us independent of foreign nations, but, with some attention, may become sources of wealth to our industrious farmers and citizens, I have annexed herewith some further account of this valuable plant, which I should be glad if you will publish for the benefit of my brother farmers; not doubting, that if generally known with what ease this plant is reared and prepared for use, that every lady who is in the habit of making cotton, linen, and wollen cloths, for private use, would, instead of running to the shops for indigo, procure a small quantity of the woad seed and cultivate in her garden a very small spot, being sufficient to raise seed enough to sow two or three acres. This plant may be sown any time previous to the first of August, either in the broad cast way, or in the same manner as carrots and parsnips are generally sown, and its leaves are fit for use the summer following. It is biennial, the lower leaves are of an oblong oval figure, thick, ending in obtuse roundish points of a lucid green. The stalks rise about four feet high, dividing into several branches, terminated by small yellow flowers. The time for gathering the crop is about the end of June, or whenever the leaves are fully grown, while they are perfectly green. If the land be good and the crop well husbanded, it will produce

three or four gatherings; but the two first are the best, and will produce three or four times as much colouring matter as the third and fourth crop.

The leaves in the large way are carried directly to the mill, with a stone running on the edge resembling the oil or bark mills, where they are mashed into a smooth paste: if this process is deferred, they would putrify. The paste is then laid in heaps, pressed close and smooth, and the blackish crust, which forms on the outside, reunited if it happens to crack. After laying for fifteen days, the heaps are opened, the crust rubbed and mixed with the inside: it is then formed into balls, which are pressed close and solid; these are dried upon hurdles; they turn black on the outside if in the sun, if in a close place yellowish; if the weather is rainy, the first is to be preferred.

The good balls are distinguished by their being weighty, of an agreeable smell, and when rubbed, of a violet colour within. Woad not only affords a lasting and substantial blue, which may be reduced into many different shapes, but is of great use in dyeing and fixing many other colours.

In the small way the leaves may be pounded in a trough or wooden mortar, laid smooth in heaps, as above directed; and after laying some days, the outside crust rolled with the inside, and made into small balls, about the size of a coffee cup, in any convenient vessel which will bear pressing strongly to mould them in: and if the balls happen to crack before they are thoroughly dry, they may be rubbed together, moulded over again, and dried on boards in the sun. Woad and indigo are frequently used in conjunction, which makes a very great saving to the dyers. In dyeing blue with these substances, it is usual to mix 400lb. woad, 30lb. weld, 20lb. madder, 8 or 9lb. lime, and from 10 to 30lb. indigo, and a quantity of bran, which are put at different times in a wooded vat and digested with a strong heat for several hours, after which the substances to be dyed are immersed in the mixture.

Silk, woollen, linen, and cotton are alike dyed with these ingredients, but with some variation of the proportions. A solution of woad and indigo in sulphuric acid forms what is called the Saxon blue. For dyeing yarn in the small way, woad may be used in the same manner as indigo; or a proportion of the ingredients before mentioned may be added: but the best colour will be produced by using each in the proportion of one ounce indigo to twelve ounces woad; the latter gives solidity and substance to the colour, the former brightness.

The woad was once the great staple of Languedock, is now cultivated generally in France, Spain, Portugal, Germany, Switzerland, Sweden, and in many parts of England, and in the small way in America. The produce of an acre of ground from woad may be estimated to be worth from one to two hundred dollars.

That the farmers and dyers may make trial of the woad, induces this communication.

A MIDDLESEX FARMER.

NEWS DIRECT FROM BUENOS AYRES.

We have seen a manifesto from the Directory of Buenos-Ayres, announcing the installation of

the National Congress of the provinces Rio de la Plata, &c. in the city of Tucuman, on the 25th of April. This grand and portentous event has been caused by the good understanding which now prevails between the governments of Buenos-Ayres and Monte-Video. The republican armies have made great progress in Peru. The royalist governor of Chili has put under arrest in the capital all the principal inhabitants of that part of the country which is still under his command. It is prohibited to them the handle of arms, even a stick. The slightest disobedience is punished with death, without regard to age or sex. But the republican generals of Chili and Buenos-Ayres are at the head of powerful armies, exasperated against their bloody tyrants. Now that the best harmony prevails amongst the republican governments of that part of South-America, the most brilliant results for the cause of freedom will be the consequence.

It has been reported that a Portuguese force intended an invasion of Buenos Ayres, by virtue of a treaty with Ferdinand of Spain. The republican general, Artigas, is waiting for them on the frontiers with 30,000 men. All the population are under arms—even women. We are positively informed, that there are whole companies of women, furious and enthusiastic, who have volunteered on the occasion. The invaders may become the invaded.—[*N. Y. Columbian*.

BANK OF THE U. STATES.

Amount of subscriptions to the bank of the United States, as it stands at the closing of the books.

| | |
|-------------------------------|--------------|
| 1 Philadelphia, | \$ 8,861,000 |
| 2 Baltimore, | 4,014,100 |
| 3 Boston, including Portland, | 2,605,900 |
| 4 Charleston, | 2,598,600 |
| 5 New-York, | 2,001,200 |
| 6 Richmond, | 1,698,700 |
| 7 Washington city, | 1,270,000 |
| 8 Lexington, | 958,700 |
| 9 Augusta, | 826,300 |
| 10 Providence, | 741,900 |
| 11 Middleton, (Con.) | 587,300 |
| 12 Wilmington, (Del.) | 470,600 |
| 13 Cincinnati, | 470,000 |
| 14 New-Orleans, | 315,000 |
| 15 Raleigh, | 258,300 |
| 16 Trenton, | 130,200 |
| 17 Portsmouth, | 120,600 |
| 18 Nashville, | 53,600 |
| 19 Vermont, | 6,300 |

Total, 28,000,000

From the Georgia Journal of the 14th inst.

NEWS.

It will be seen by the following letter from Col. Clinch to the Executive of this state, that the Fort on Appalachicola Bay in East Florida, where the ruffian Nicolls commanded a motley force of British, Indians and Negroes during the late war, and which has since been occupied by runaway negroes and hostile Indians, was completely destroyed by our troops on the 27th ultimo. Mr. Hughes, the bearer of Col. Clinch's letter to Gov. Mitchell, and who accompanied the detachment of our troops on that expedition, states, that the celebrated Chief M'Intosh with a considerable num-

ber of Indians, had reached the Fort and commenced an attack upon it, (which had continued several days) before the arrival of Col. Clinch's detachment. The fire was returned by those in the fort, but no injury sustained on either side. While Col. Clinch was erecting a battery to play on the fort, three of the Gun Boats from New-Orleans arrived below it. In ascending the bay, 7 men who had landed from one of these boats were attacked by the negroes and six of them killed; the seventh made his escape by swimming. The Gun Boats having been brought up (by order of Col. Clinch) opposite the Fort, commenced firing on it with heavy ordnance. After the proper elevation of the gun had been ascertained by three or four discharges, a hot shot was fired, which penetrating one of the three magazines, containing 100 barrels of powder, created a dreadful explosion, which our informant supposes must have killed more than an hundred—the others were taken prisoners, without making further resistance.

Copy of a letter from Lieutenant Colonel Duncan I. Clinch, to his Excellency Governor Mitchell, dated

"CAMP CRAWFORD, 4th August, 1816.

"SIR—I have the honor to inform you, that on the 28th ultimo, the Fort on the Appalachicola in East Florida, defended by one hundred Negroes and Choctaws, and containing about two hundred Women and Children, was completely destroyed.—I have the honor to enclose you the names of the negroes taken and at present in confinement at this post, who say they belong to citizens of the State of Georgia. I have given the chiefs directions, to have every negro that comes into the nation taken and delivered up to the commanding officer at this post, or at Fort Gaines."

Extract of a letter from a lieutenant of the American navy, attached to the Mediterranean squadron, to his friend in Virginia.

"U. S. Ship Washington,

Gibraltar Bay, July 6, 1816.

"I wrote you on the morning of our arrival when I supposed we should not remain here more than twelve hours; some days, however, have elapsed, and we are still in Gibraltar. The Java arrived yesterday, and we are momentarily expecting to see the Constellation and Erie; this I presume accounts for our delay.

"Our minister, Mr. Pinkney, is treated with much attention by the governor, &c. and has dined on shore. The English officers seem disposed on all occasions to be very attentive; and I hope there is no desire on our part not to reciprocate the feeling.

"The Dutch fleet, under admiral Van Capell, consisting of four frigates and one sloop of war, is laying in the bay; he has been off Algiers, but failed in the negociation, and is now waiting the arrival of a reinforcement from Holland, when he contemplates a second visit. The Dutch officers have also been very civil, and profess great friendship for the U. States.

"I was this morning introduced to the above admiral, who appeared to be well acquainted with my character, as he said, from English accounts. He expressed much surprise to find me so young a man, saying 'it was no use for the Americans to go to sea to acquire their profession, for it appeared to be their birthright.'

"I should infer, from all I can learn, that a war, either with Spain, or some of the Barbary powers, is by no means an improbable event; and that too at no far distant period."

Hagers Town, August 13.

A HUMAN SKELETON

That occupied a space of more than six feet, about eighteen inches from the surface of the ground, was discovered yesterday morning, by some men levelling a yard, four miles from this place. Near the spot stood the famous Indian fort, erected and commanded by the gallant Col. Cresap, upwards of sixty years ago. It is presumed to be the carcase of a savage who probably fell at an assault upon Castle Cresap, somewhere about the middle of the last century.

SUMMARY—FOREIGN & DOMESTIC.

FOREIGN.

England.—Richard Brinsley Sheridan, the great orator and dramatist, died, in London, on the 7th of July last. New dollars are 4s. 10½d.—Lord Liverpool retires from office, it is said from ill health. Wellesley and Lord Erskine have been solicited to join in the new arrangements.—A new work has lately been published proving that De Colme is the author of Junius. An English philosopher has discovered an improvement in music, by which all dissonance, harshness and musical defect are removed. Papers of the 19th July continue to give assurances of the continuation of the peace in Europe, and are full of remarks on the distresses of the people of England.

The London papers contain a petition signed by nineteen thousand cotton manufacturers, in which they declare *their inability to obtain food*; that except some speedy relief can be devised, one common ruin must involve masters and workmen.

Russia.—It is rumoured that Russia has declared war against Prussia—and that the emperor Alexander has communicated through Pozzi di Borghes an autograph letter to the king of France, in which he recommends an equitable commercial system similar to that adopted in other states, and promises his protection.

France.—The government of France is arming for the Bourbons the French funds 6 per cent. 59 f. Austrian politics give much uneasiness here. The trial of the conspirators ended on the 7th July.—23 were put to death, 6 acquitted, and the remainder, some to be transported, and others to be imprisoned for various periods.

Austria.—The emperor is pouring troops into Italy—the French are much dissatisfied with the distinction with which he treats the young Napoleon.

South America—Gen. Bolivar has sustained a total defeat on his march to Caraccas—his army consisted principally of blacks, about 800—very few escaped the general massacre. 17 sail of patriot vessels were lately off the Balize destined against Pensacola.

Canada.—New-York bank notes are said to be about 2 per cent. better than specie in Montreal—flour \$13 per barrel—corn from \$2 to \$2 50 per bushel. The steam boat *Car of Commerce*, which runs between Montreal and Quebec, is said to be a superb vessel. She is 172 feet upon deck,

30 feet beam, and 670 tons burthen—her engine is of 50 horse power.

DOMESTIC.

There was a deficiency in the subscription to the National Bank of 3 millions, which has been taken by Stephen Gerard of Philadelphia. The secretary of war has returned to the city. Flour is said to be \$18 per barrel in Charleston, S. C.—In Delaware electioneering is carried to great heights, and there appears to be a violent struggle for power—there are 17 candidates for governor, 20 for members of congress, and 30 for sheriff. A pretty numerous body.

Mr. Gallatin our minister to France, arrived at Paris on the 12th July. It was rumoured that ratifications of a treaty of commerce between the U. S. and Russia was to be exchanged at Paris.

The convention which was to meet at Staunton, to confer on the best means for calling a general convention for the purpose of effecting an amendment to the constitution of the State of Virginia, so as to equalize representation in the legislature, assembled on the 19th inst. Sixty-five gentlemen appeared; two deputies from a county, except Bedford, which sent but one. The lower counties did not send any members. The convention is composed of respectable citizens; many of them are public men, and of known abilities. Gen. Breckenridge, of Botetourt, was called to the chair. Three propositions were submitted for consideration: one for a convention of the people, without the interposition of the legislature—another for an address to the legislature to call one—and a third to dispense with a convention, on the ground that the object might be attained in the senate without it.

A letter received at Newburyport states, that the French flag was hoisted at Gaudaloupe on the 25th July, and that American vessels were permitted to enter.

The President of the United States has recognized William Dawson, Esq. as Consul to his Britannic Majesty for the State of Maryland.

Mr. De Valbais has been recognized by the President of the United States as Consul of the King of France and Navarre for the port of Boston.

IMPORTANT.

We understand the commanding officer in the Mediterranean fleet has been authorized to notify the Dey of Algiers, that he must acknowledge the treaty or expect an immediate war.—His refusal, we are informed, will amount to a declaration of hostilities.

TO CORRESPONDENTS.

Our unknown correspondent at Baton Rouge, Louisiana, may be hereby informed, that we can never consent to give publicity to any thing of a demoralizing tendency. The constitution of the American Bible Society we considered proper for the pages of the *Register*, because it purports to be free from sectarian prejudices, and to unite, by including, the several sects of Christians. Whatever may be its effect in operation, we have charity to believe it was dictated by pure and benevolent motives.

The communications from "*A Subscriber*," at Northampton, N. C. we are pleased with; but the subject we deem improper for the *Register*. Poetry must be admitted but sparingly.